

# MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

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N I N E T I E T H            L E G I S L A T U R E

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**Legislative Document**

**No. 1198**

S. P. 580

In Senate, January 13, 1942.

Referred to Committee on Taxation, sent up for concurrence and 750 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Owen of Kennebec.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-TWO

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**AN ACT Providing Means for Assistance in the Maintenance of and Snow  
Removal from Airports.**

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**Emergency preamble.** Whereas, a state of war exists between the United States and Germany, Italy, Japan and other foreign countries; and

Whereas, in the judgment of the legislature this fact creates an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine and requires the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

**Sec. 1. R. S., c. 12, § 89, amended.** Section 89 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

**'Sec. 89. Provision for refund of  $\frac{3}{4}$  of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund.** Any person, association of persons, firm, or corporation who shall buy and use any internal combustion engine fuel as defined in sections 79 to 89 for the purpose of operating or propelling motor boats, tractors used

for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, or in stationary engines, or in the mechanical or industrial arts, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of the state of Maine, **or except for the use in the operation of aircraft** and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections 79 to 89, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of  $\frac{3}{4}$  of the amount of such tax paid by him upon presenting to the state tax assessor an affidavit accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such affiant, and shall state the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the state, **and in the operation of aircraft**, and the governor and council, upon the presentation of such affidavit and such vouchers, approved by the state tax assessor, shall cause to be repaid to such consumer from the taxes collected on internal combustion engine fuels  $\frac{3}{4}$  of the said taxes so paid by such consumer on fuels purchased and used, other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the state tax assessor within 9 months from the date of purchase of invoice.'

**Sec. 2. R. S., c. 12, § 89-A, amended.** Section 89-A of chapter 12 of the revised statutes, as enacted by chapter 166 of the public laws of 1939, is hereby amended to read as follows:

**'Sec. 89-A. Aeronautical fund.** Every distributor of internal combustion fuels shall keep a record of sales of such fuels as are **sold** to be used for aeronautical purposes and shall render a report thereof as provided in section 84. ~~In the event that the consumer fails to request a refund of  $\frac{3}{4}$  of the tax authorized by section 89 within 9 months from the date of purchase, then the said  $\frac{3}{4}$  of the tax shall be added to a fund to be known as the aeronautical fund.~~ There is hereby created and established an aeronautical fund to which shall be credited the tax received by the state on internal combustion engine fuels which are sold to be used for aeronautical purposes. **Provided, however, that the necessary expenses of the collection of the tax on such fuels, to be used for aeronautical purposes, shall be deducted.** All fees from the registration of

aircraft and pilots as provided for in chapter 265 of the public laws of 1933 by law and all fines as imposed under the provisions of said chapter law shall accrue to the aeronautical fund. Any unexpended balance from the above apportionments shall not lapse but shall be carried forward to the same fund for the next fiscal year and be available for such uses as indicated in this section. This fund may be expended, upon approval by the governor and council, by any legislative commission or committee set up by an act of the legislature, in such ways as may be deemed expedient for the promotion of aeronautics within the state. If such commission or committee be not established, then the appropriate state officer for aeronautics may carry out the requirements of this section in the manner hereinbefore provided. The aeronautics commission is hereby authorized and directed to expend so much of the aeronautical fund for the purposes of carrying out the duties imposed upon it by law, as may be necessary and to expend any unexpended balance in such fund to assist in the maintenance of, and the removal of snow from, municipal, state, and federal airports in the state of Maine in such manner and with such amounts as it shall deem equitable. The amounts in said fund are hereby appropriated for the purposes set forth herein.'

**Sec. 3. R. S., c. 12, § 89-C, repealed.** Section 89-C of chapter 12 of the revised statutes, as enacted by chapter 166 of the public laws of 1939, is hereby repealed.

**Emergency preamble.** In view of the emergency cited in the preamble, this act shall take effect when approved.